G R S 58]

Previous references

Mr (17) of 09 Sb 8-9

" 162-10 Sb 4, 6, 11 & 12

" 162-10 Sb 1-4 & 5 (Jud)

Later references

Mr 153-14 B 8 Jan 15

June 15

Mr 43-14 8 Sb 1+2 B July 1915

Mr - 00 - 8 Sb 4 B Sept 1915

R 43-15 8 Sb 5-8 B July 1916

File No 153-14

Serial Nos 1-6

Previous

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1—6

Part B for April 15

SUBJECT

Levy of water rate on shops in the Mysore City.

1. From the DC Mysore No 229 & 11 9 14 forwards Mysore city Mr Prest's letter submitting city Jud Council Resolution to the effect that water rate need not be levied on Shops in the City

2 To Jud Asst Mysore No 378 & 11 11 14 calls for a Statt of amounts annually realised from 19 10 11 by way of water rate on shops in the city

3 From DC Mysore letter No 3968 28 11 14 forwards letter from the Jud Prest Mysore city stating that as no water tax collection levied on shops in the City he is unable to furnish the required infor...

GPB—8,500—21 7 14

4 - To the Asst Prest Mysore city Town D.C. Mysore Sir No 607/89 2.15
Stating that Govt are not prepared to exempt shops from water rate & enquiries who is responsible for the omission to collect this tax hitherto which results in a loss to Govt

5 - From the D.C. Mysore No 668/89 3 15 - Forwards letter from the Mysore city Asst Prest explaining why the tax was omitted to be collected

6 To the Asst Prest Mysore city Town D.C. Mysore No 787/89 4 15
Requests him to take immediate action re assessment of all shops in the city to water-rate according to existing bye laws which applys to all buildings including shops

Krishnaswami

G R S 11] 1914-1915

GENERAL AND REVENUE SECRETARIAT
(Munl.)

NOTES

153-14
File No 4-29-13

FILE HEADING
Levy of water rate on shops in the Mysore City.

From
The Dy Comr., Mysore Distt.

No 229 Dated 4 9 14 Received 15 9 1914

Diary No 2546	Enclos 1	Spare Copies —	Serial No 1

BRIEF ABSTRACT OF LETTER
Forwards the Mysore City Munl. President's bill for submitting a copy of the City Munl Council's Resolution to the effect that water rate need not be levied on shops in the City

NOTES AND ORDERS

Y

Subj The Munl. Council's Resolution in with reference to the R.A. Subject No 732 of 1913 praying for the abolition of the water rate on vacant sites and shops. The Munl. Council proposes to abolish the rate on shops only to give effect to

NOTES- First Sheet

C 1 E—A 000—1, G 13

B. S 12]

2046

General and Revenue Secretariat | ul File No 153 of 1914

Serial No

to this proposal action will have to be taken by the Trimb Presidents under Sec 60 of the Trimb. Regs for amending the existing rules suitably.

X 2 under the terms of G O dated the 30th November 1910, the extent of liability of the Mysore Municipality towards the annual Maintenance Charges of the Water works is limited to the amount realized by way of water rate and fee for excess consumption, the balance being met from State Funds and treated as a grant-in-aid to the Municipality Therefore, if the proposed exemption in favour of shops is sanctioned, the Municipality does not lose, but the State grant will have to be raised by an amount equal to what is realized by the levy of water rate on shops The President does not state the amount that is to be realized

Quite so

Quashed
24-10-14

3 Draft enquiring

BKR
26/10

Asst
27/10

4 Draft submitted

Quashed
28-10-14

5 Issued

BKR
29/10

Asst
29/10

[illegible]—Contn. sheet

GPB—80 0-0—15 9 14

G. R. S 12]

General and Revenue Secretariat | Mb File No 153 of 1914

Serial No	
2	6 Docket no 3787 D. 4 12 1914 to the Munic. President Calls for information as to the amounts realized annually from 1910-11 by way of water rate in shops in the City. 3 7 Letter no 396 dated the 28th Nov. 1914 from the Dy. Comr., Mysore Dt. forwards Mysore City Mun. Presdt's letter stating that as no water tax is being levied on shops in the City he is unable to furnish the required information 8 Evidently the Municipal Council do not seem to take any incentive to conserve and develop their source of income. The Presidents letter is not self-contained & complete under the existing bye laws, the Munic. Council should recover water-rate in respect of "all buildings and lands within Munic. limits" It is not clear whether the buildings used as shops have not been assessed to house tax as well as water rate. The President's letter seems to indicate that such buildings are not being assessed to water rate Subt for orders Mysore 4.12.1914 9 No action after Munic Comrs.

NOTE—Contn sheet

GPB—90 000—1 9 14

3508 4

R S 12]

General and Revenue Secretariat | dl File No 153 of 1914

Serial No

Flag M

not having levied water rate on Ships as irregular ; ~~& to pay~~ entitled the ~~Irregular~~ as they Stand.

(ii) As the proceeds from the water-rate ~~go to the~~ are taken towards the Cost of maintenance of the water works & the balance of cost in excess of the realisations is borne by Govt, the irregular action of the Municipal Council had involved loss to Govt so far

(iii) The exemption in question Cannot be sanctioned without the Concurrence of the P W D who have interest in the water rate, as explained above

(iv) It is a point for orders whether the ships should not be taxed retrospectively under the ~~Irregular~~ & whether the rate should not be ordered to be levied until the ~~bye~~ rules are amended

(v) Submitted for orders

Asst Secy

Asst Secy

I see no reason to exempt ships. There is no need

NOTE—Contn. sheet.

GPB—25 000—2 11 14

U.R S 12]

General and Revenue Secretariat

File No. 153 of 1914.

Serial No

to levy the water rate with retrospective effect It is not the fault of the persons occupying the shops premises. Yet they did not pay when no demand was made It will necessary to supply to such extent the arrear water rate not consumed by them

11 Forwarded unofficially to the Secretary I and S for favour of opinion

5.12.14

Offg Secretary

NOTE—Contn. sheet.

GPB—25,000—2.11.14

G R S 12]

General and Revenue Secretariat | ML File No 153 of 1914

Serial No

No 272/Rev. the 8th December 1914

As the municipal bye-laws distinctly lay down that water rate should be levied in respect of "all buildings and lands within the municipal limits", the failure of the municipality to levy water rate on shops is a clear violation of the rules for which no explanation is forthcoming. The revenue expected from this source is a loss to Government and does not affect the municipal interests, and perhaps this accounts for the apathy of the municipality in the matter. As the municipality is responsible for the loss thus caused to Government, it may not be wrong if it is required to make good the arrears due on this account, at least it may be asked to show cause why this should not be done.

(2) No reason is assigned by the municipality for the recommendation now made that the shops be exempted from the water rate. It is inconsistent to de-

GPB—No 000—21 14

Public Works
Secretariat

MB File No 153 of 1914

Serial No

when vacant sites, which only use much less quantity of water (if any) are assessed for the tax in question. Moreover, it is only right that Government should expect the relief, as far as possible, of the burden of the annual maintenance charges of the water works which it now bears on behalf of the Municipality. For these reasons, I am not for exempting the shops from the water rate as proposed by the Municipality

Norfolk & Irwin Engrs
Offg Engr to the Govt of Bahamas.
Dy Engr

Camp C. R. Works,
17th December 1914

Public Works

Secretariat

Ab File No 153 of 1914

Serial No

B file recommitted with the Chief Engr's opinion.

In the Bangalore City Municipality, water rate is levied on buildings used as shops at one per cent on their rental value according to the working of the Improvement City bye laws water rate is leviable at "3 per cent on the rental value and 3/5 of the building tax in the case of vacant sites" in respect of "all buildings and lands within Municipal limits". Hence, under the existing bye laws though in the buildings used as shops should be assessed to water rate at 3 per cent of the rental value. The omission to levy this rate on shops has resulted in a loss to the Municipal finding Government. If approved, the Municipal Council may be authorized to take necessary action under Sec 60 (2) (a) to enable them to levy the rate on shops at one per cent on the rental value in Bangalore.

It is an improvement for Govt to sanction such a concession

"Rental value for shops" is open to misunderstanding in Bangalore

Submit for orders

Draft saying that Shops Commission has been complied & Govt pass explanation for the omission to levy the tax till now

12/1

15 Draft submitted

22/1/15

S.P.S.—1000—18-2-15

3506 9

8 R S 12]

General and Revenue Secretariat | Mel File No 153 of 1914.

Serial No		
	16	Draft may be sent to 25/11/15 2nd Member Dewan
4120 26-1-15	17	Draft sent by the Secretary Member 26/1
	18	Draft approved by the Dewan 2 2 15
	19	Received 3/2
4	20	Letter no 6071 Dy 9 2 1915 to the President, Mysore City Mel. Council, through the Dy. Comr, Mysore Dt States that Govt were not prepared to exempt shops from water rate & enquires who is responsible for the omission to collect the tax hitherto which resulted in a loss to Govt
5	21	Letter no 665 dated the 3d March 1915 from the Dy. Comr, Mysore Dt Forwards the Mysore City Muni.

NOTE—Contn sheet

GPB—95 000—2 11 14

G R S 12]

General and Revenue Secretariat | Mk File No 153 of 1916

Serial No

President's letter explaining the circumstances under which the scale was omitted to be levied on shops in the City.

22 Vide? The omission appears to have been due to a mis-apprehension of the bye-laws. Draft requesting the Munic. Presidt to take immediate steps to assess the shops at proper scale in accordance with the provisions of the existing bye laws and to a Modification of the schedule in case a reduction in the rate is found necessary as in the Bangalore City is submitted for approval or other orders

Mar 28

24/3/15

25/3

23

2nd Member

27/3/15

24

25

Draft approved

5/4

5/4

GPB—? 000—2 11 14

G R. S 12]

General and Revenue Secretariat | Jul File No. 153 of 1916

Serial No

To the Secretary Mysore City thro' D.C. Mysore No 787/1899 4/15
Requesting him to take immediate action re assessment of all shops in the city to water rate according to existing bye laws which apply to all buildings including shops.

Note—Contn. sheet.

GPB— 5 000—2 11 14

No. 229 / 2a 2

Office of the Deputy Commissioner
Mysore District.
Mysore, Dated 11th September 1914.

From

A.Subramanya Iyer, Esquire, B.A.,
Deputy Commissioner
Mysore District.

To

D.M.Narasinga Rao, Esquire, B.A.,B.L.,
Offg. Secretary to the Government
of Mysore
General and Revenue Departments

Sir,

I have the honor to submit herewith letter No.53 dated 7/9-9-1914 received from the President of the Mysore City Municipal Council re Water tax on shops and vacant lands.

I have the honor to be
Sir
Your most obedient servant

Deputy Commissioner
Mysore District.

From

To

Dated

Despatched

Received

General No.

No.

Enclosure No.

GPO—52,000—51-43

1914

From

The President, City Muni
Council, Mysore

The
To The Deputy Commissioner

The Secy to Govt of Mysore,
Gen and Rev Depts

Dated 7th
Despatched 9th } September 1914
Received

General No 53
No

Enclosure No one

Reporting that the Council have resolved that no water tax need be levied on shop yards the tax on vacant sites be retained

9.9.14
L.F
9/11/1914

GBPM —12-13-1910—300

2

No 53

The City Municipal Office, Mysore,

Dated 7th September 1914.

Enc 6 ul (Seq 15/3-4/14) 1

From

T.G.Lukshmana Rao, Esq., L.C.E.,

President, City Municipal Council, Mysore

Through the Deputy Commissioner,

To

D.M.Narasinga Rao, Esq., B.A.,B.L.,

Secretary to the Govt of Mysore, General & Revenue Depts

Bangalore.

Sir,

In acknowledging receipt of your letter No.1095/[illegible] 429-13-2 of the 27th ultimo, re abolition of water rates on vacant sites and shops, I have the honor to state that the subject was placed before the Council at their sitting on the 29th instant. It was resolved that no water tax need be levied on shops and the tax on vacant sites be retained. A copy of the resolution is herein enclosed for kind perusal

I have the honor to be,

Sir,

Your most obedient servant,

T G Lukshmana Rao

President

M K.V

153-Mu/84
Enl & Ind 429-13/84

3

Proceedings of the (fifth) Ordinary Meeting of the Municipal Councillors for the City of Mysore held in the Ranghachariar Memorial Hall at 8 A.M. on Saturday the 29th August 1914.

Present.

1. T.C.Lakshmana Rao, Esq., M.C.F., President.
2. C.Narayana Rao, Esq., M.A.,B.L., Vice-President
3. M Anantharajiah, Esq.,
4. N Sattaji Rao, Esq.,
5. Mahamed Jaffer Saheb Esq.,
6. V.Tiruvengada Moodilar, Esq.
7 Madappa, Esq.,
8 A.C.Ranganayakar, Esq.,
9. M.Krishnaswamy Iyengar, Esq.,
10. Jahgirdar Madappa, Esq.,
11. A.Subbarao, Esq.,
12. Banumiah, Esq.,
13. Arthe Anniah Pandit Esq.,
14. M Venkatakrishniah, Esq.,
15. H.Seetharamiah, Esq.,
16. Rev H.Gulliford.,

Absent.

1. R.V Sundaram Iyer, Esq., M.A.,M.C.F., Executive Engineer, Mysore Division.
2. A.K.Pani, Esq., D.P.C., etc Health Officer, Mysore City
3. Maha ed Peer Esq., B.A., Amildar Mysore Taluk.,
4. M.Sreekantiah, Esq.,

IX. Managing Committee's recommendation to levy water rate on shops in the same proportion and subject to the same rules as it is in force in the Bangalore City & letter No. 1095/Ml 429-13-2 dated 27th July 1914, from the Secretary , General & Revenue Departments, regarding the abolition of water rate on vacant lands and shops as prayed for in the Representative Assembly.

Resolved that no water tax need be levied on shops and the tax on vacant sites be retained

x x x

"Sd"T.Lakshmana Rao,

"Copy" President

T.Lakshmana Rao

President

30/10

G R.S. 29A]

1914-G/15

From

Secy to the Govt. of His Highness
The Maharaja of Mysore
Genl and Rev Dept

To The President
Mysore City Mul Ch

Dated 11th through the Dy Com
Mysore D.C.

Despatched November

Received

General No 3787

No Ml 153-14-2

Enclosure No

Delivered on 11-11-14
Signed by Mr A V R

Has the honour to forward a copy of the Mysore Municipal Council's Resolution proposing that shops may be exempted from the water rate

Has the honour to request the Municipal President to be so good as to state the amounts realized annually from 1910-11 by way of water rate on shops in the City

By order &c

Sub. Mr is necessary
annually annual
under this head

20/10

11/11/14

Asst Secy

GPB—[illegible]—9 4 06

191

From

The Secretary to the Treasury
Melbourne

To

The Secretary to the Treasury
Sydney
General and other Departments

Dated
Despatched 23rd November 1914
Received
General No 396
No

Enclosure No 1

In sending this round to
President Reading that
no waterfall has been found
on Crown in this city

No. 396/1

D 3508

Gul 153-14-3

Office of the Deputy Commissioner

Mysore District

Mysore, dated 28th November 1914.

From

A.Subramanya Iyer, Esq.,B.A.,

Deputy Commissioner

Mysore District

To

D.M.Narasinga Rao, Esq.,B.A.,B.L.,

Offg Secretary to the Government

of Mysore

General and Revenue Departments.

Sir

I have the honor to submit herewith letter No. 83 dated 25/26th November 1914 received from the President of the Mysore City Municipal Council stating that no water tax - has been levied on shops in this City

I have the honor to be

Sir

Your most obedient servant

Deputy Commissioner

Mysore District.

1914

From

The President, City Muni Council, Mysore

Thro: The Deputy Commissioner

To

The Secy to Govt of Mysore, Gen & Rev Depts

Dated 25th
Despatched 26th } November 1914
Received

General No 83
No

Enclosure No --

Stating that water tax has not been levied on shops in this city ever since its introduction.

27 11 914

27/11/14

GBPM—8-9-1914—650.

No 83 Genl Ml 153-14-3 The City Municipal Office, Mysore,
Dated the 25th November 1914

From

T.G.Lukshmana Rao, Esq., L.C.E.,
President, City Municipal Council,
Mysore

Through the Deputy Commissioner.

To

D.M.Narasinga Rao, Esq., B.A., B.L.,
Secretary to the Govt of Mysore,
General & Revenue Department

Sir,

In reply to your docket No 3787/Ml 153-14-2 of t
11th instant, I have the honour to state that the water tax -
having not been levied on shops in this City eversince its --
introduction , I regret my inability to furnish the informatio
called for in the above.

I have the honour to be,
S i r,
Your most obedient servant,
T.Lukshmana Rao

President.

G R S 26]

7 File No 153-14
Serial No 4

Diary No of letter replied to 3508

General and Revenue Secretariat
(Mumb)
Dh, *the* 22 1 1915

Date of issue 9 2 15

Signed by Mr a V Ramanathan

No 6071
ml 153-14-4,
9 9 2 15

To The President, Mysore City Mumb: Council, through the Dy Comr, Mysore Dt

Sir,

With reference to Correspondence ending with your letter No 83 dated the 25th November 1914, in the matter of the Mumb: Council's proposal to exempt shops from being assessed to ~~property~~ water rate, I am directed to state that Govt are not prepared to sanction the

over

SUBJECT

Mr has seen

Yours faithfully,

2) In this connection, I am to request you to be so good as to explain the circumstances under which cheques were handed/posted to be accounted to the wrong party and by whose negligence is responsible for the loss that has occurred to Govt thereby.

I have the

Yours

25/1 for Offg. Secy

25/1

Though there is clear provision for this type. Issues for their being to account.

Issued.
26/1

RO
2 2 15

List of enclosures

Copied by

Examined by

GPB—25 CCD—4-8-13

D 5537/md 153-14-5

Office of the Deputy Commissioner

Mysore District

Mysore, dated 3rd M a r c h 1915

From

A. Subramanya Iyer, Esq ,B.A.,
Deputy Commissioner
Mysore District

To

D.M.Narasinga Rao, Esq.,B.A.,B.L.,
Offg. Secretary to the Government
of Mysore
General and Revenue Departments

Sir,

I have the honor to submit herewith letter No.147 dated 26/27th February 1915 received from the President of the Mysore City Municipal Council reporting that the omission to -- assess shops to water rate was due to the question not having been decided by the Council till August last

I have the honor to be
Sir
Your most obedient servant

Assistant Commissioner
for Deputy Commissioner
Mysore District.

From

To

Dated

Despatched

Received

General No

No

Enclosure No

GFB—60,000—8-1 19

1915 9

From

The President, City Muni Council, Mysore

To

The Secy to Govt of Mysore, Gen & Rev Depts

Thro:

The Deputy Commissioner

Dated 26.2
Despatched 27.2 } February 1915

Received

General No 147
No

Enclosure No

Reporting that the omission to assess shops to water rate was due to the question not having been decided by the Council till August last

Recd
27.2.15
L-K

GBPM—9 2 1914—500

21

No 147

The City Municipal Office, Mysore,
Dated - 26th February 1915

From

T.G.Lukshmana Rao, Esquire., L.C.E ,
President, City Municipal Council,
Mysore

To

D.M.Narasinga Rao, Esquire., B.A.,B.L ,
Secretary to the Govt of Mysore,
General & Revenue Department
Through the Deputy Commissioner, Mysore District

Sir,

With reference to your letter No. 6071/Ml 153 -14-4 of the 9th instant stating that Government are not prepared to sanction the Municipal Council's proposal to exempt shops from being assessed to water rate and asking me to explain the - circumstances under which they were hitherto omitted to be so assessed etc , I have the honour to invite reference to this office No. 104, dated 4th April 1910 wherein certain difficulties in assessing shops were represented and permission was sought to impose the water tax on vacant sites and shops sanctioned in - Government Order No 6057-9/Ml 176-09-4, dated 20th January 1910 from 1st July 1910, instead of from 1st April 1910 as sanctioned therein This was approved by Government in their Order No. 9751-2/Ml. 176-09-9 dated 28th April 1910

2 The question of levying water rate on vacant sites was then taken-up and it was decided that water rate at 3/5 ths of the vacant land-tax be levied on all vacant lands in the City- Vide Government Order No. 1092-4/Ml 162-10-12 - dated 2nd August 1911

3. On 21st November 1911 the Special Duty Amildar submitted a report soliciting instructions as to whether - shops should be assessed to water rate or not. This was placed before the Municipal Council in their meeting of the 23rd December 1911 and it was resolved therein that three - percent on the rental value of shops be levied as water tax But, at the instance of some of the Municipal Councillors the question was again brought before the Municipal Council in their meeting held on the 29th February 1912, wherein it was resolved that the imposition of a general water rate be - deferred till the question as regards Bangalore is decided - by Government

4. In the meanwhile i e on 2nd February 1912, the bye-laws of the Municipality relating to the imposition and collection of taxes etc , as sanctioned by Government in - their Order No. 4102-3/M1 555-07 dated 28th November 1911 were published for general information and in the schedule of - taxes attached thereto a water rate at 3% on the rental value of all buildings was prescribed But it is doubtful whether shops were intended to be included in the words 'all buildings' as used therein in asmuch as the question of shops was still pending disposal before Council

5 On 8th June 1912 it was known that the Bangalore City Municipality had decided the question of levying water rate on all shops at 1 % on their rental value and the - question was brought again and again before the Municipal - Council without any decisive result. At last on 8th July 1914 a copy of Government Order No. 7841-2M1.162-10-18 dated 13th February 1914 sanctioning the levy of a water tax at 1 on the rental value of shops in Bangalore was received from

from the President City Municipality Bangalore. This and your letter No. 1095/Ml. 429-13-2 dated 27th July 1914 regarding the abolition of water rate on vacant lands and - shops as prayed for in the Representative Assembly was - placed before the Council in their meeting held on 29th - August 1914, and it was finally resolved that no tax need be levied on shops and the tax on vacant sites be retained. This was communicated to you in this office No. 53 dated 9th - September 1914

6. It will be seen from the above that shops were not intended to be included in the words " all buildings" as occurring in the bye-laws, and that the omission to assess them to water rate was due to the question not having been decided by the Council till August last.

I have the honour to be,

Sir,

Your most obedient servant,

President.

M.R.V.

G R S 26]

File No 153-14
Serial No 6

Diary No of letter replied to 5637

Note & Draft
No 7871
ml53-14-6
9964 15

General and Revenue Secretariat
(Dumb.)
Dy, the 24 3. 1915

To
The President, Mysore City.
Dumb Council, through
the Dy: Comr, Mysore Dt

Date of issue

Signed by Mr a V R

Sir,

With reference to Cor-
respondence ending with your
letter No 147 dated the 26th
Feb: 1915 about the omission of
the Dumb: Council to ~~levy water rate~~
~~thereon in the City~~ to water rate
on ships, I am directed to request you
to be so good as to take summary
action

over

SUBJECT

action for recovering
in the City to water rate
according to the provisions of
the existing bye-laws (and to for which applies to all including
altering the existing bye-laws
if necessary, so as to bring it
into force with-effect of the
Bangalore City Municipality
I have to

W.W.
5/4

[illegible]
[illegible]
[illegible]

List of enclosures.

Copied by

Examined by

GPB—25 000—4-8-18

'B—1 000—31 3 15

G R S 31]

GOVERNMENT OF H H THE MAHARAJA OF MYSORE
GENERAL AND REVENUE SECRETARIAT

No 7871 / Mal153-14-6

Dated Bangalore, 9—12— 191 5

FROM

D M NARASINGA RAO, Esq, B A B L,
Offg Secretary to the Government of H H the Maharaja of Mysore,
General and Revenue Departments

To

T. C. Lakshmana Rao, Esq., L.C.E.,
President, Mysore City Municipal Council,
through the Deputy Commissioner, Mysore Dt.

Sir, With reference to correspondence ending with your letter No. 147 dated the 26th February 1915 about the omission of the Municipal Council to levy water rate on shops, I am directed to request you to be so good as to take immediate action for assessing all shops in the city to water rate according to the provisions of the existing bye-laws which applies to all buildings including shops.

I have the honor to be,
Sir,
Your most obedient servant,

for Offg: Secretary to Government.

VT 2